

Marsh Haven Nature Center Inc

Executive Director / CEO

EIN 391491666
 WI · NTEE C600
 FY ending 2024-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Matthew Rupnik, Executive Director / CEO** (\$21,600) against **every comparable organization** that fit the selection criteria — **101** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **30th** percentile of comparable organizations within the typical range

Benchmarked executive: Matthew Rupnik — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

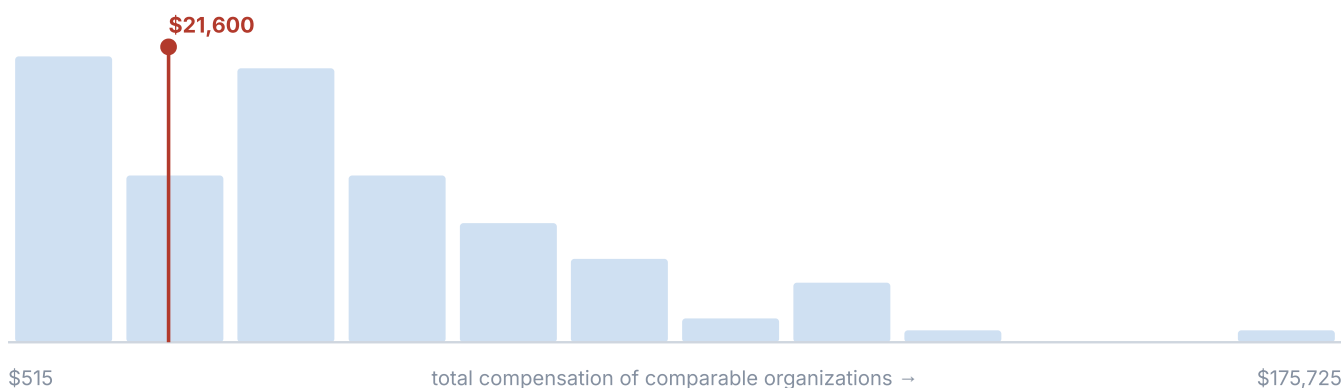
SECTOR Organizations sharing the subject's NTEE classification (C600).

BUDGET Total revenue between \$61,398 and \$137,458 — 0.67x to 1.50x the subject's \$91,639 (the band tightens as size grows).

GEOGRAPHY Same NTEE major group (C), nationwide + budget 0.67–1.5x revenue.

101 organizations qualified on sector, size, and geography → **101** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$6,085	\$16,536	\$40,860	\$59,687	\$85,000	\$21,600
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to WI cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hiy Inc	PA	\$90,485	President - Ceo	\$132,000	\$122,795	2025
Institute For Compatible Development Inc	MS	\$90,433	Advisory Member	\$34,563	\$36,859	2024
Pelican Coast Conservancy Inc	AL	\$90,337	Ceo (Non-vot	\$165,000	\$175,725	2023
Mid-michigan Land Conservancy	MI	\$89,883	Executive Di	\$61,204	\$60,489	2024
Logansport Water System	IA	\$93,456	President	\$4,548	\$4,909	2023
Pine Hollow Arboretum	NY	\$94,881	Executive Director	\$63,132	\$54,624	2024
Science And Environmental Policy Project	VA	\$94,968	President	\$120,000	\$110,943	2024
Bank Climate Advocates	CA	\$95,372	Executive Dir.	\$73,483	\$62,551	2023
Hoosic River Watershed Association	MA	\$95,496	Executive Director	\$38,946	\$33,511	2024
Sarasota Bay Watch Inc	FL	\$95,871	Executive Director	\$40,000	\$35,053	2025
Pilchuck Audubon Society	WA	\$86,669	Director	\$68,165	\$58,436	2024
Kettle Moraine Land Trust Inc	WI	\$97,080	Managing Director	\$37,500	\$37,500	2024
Kingfisher Trails Inc	OK	\$97,082	President & Ceo	\$30,000	\$32,565	2023
Forestplanet Inc	DC	\$97,102	Executive Di	\$13,000	\$11,246	2023
Whetstone Wood Trust Fund	MA	\$97,108	Trustee	\$52,178	\$44,896	2024
Network Of Oregon Watershed Councils	OR	\$86,114	Former Executive Director	\$17,756	\$15,789	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Snwa Water Efficiency Improvement	NV	\$86,082	President	\$114,829	\$107,371	2025
Buckeye Environmental Network	OH	\$98,606	2025 Direcor	\$75,000	\$76,062	2024
Wild Tree Foundation	CA	\$98,682	Executive Dir.	\$100,000	\$85,124	2023
Walking Humbly Outdoor Adventures Inc	KY	\$99,435	Secretary	\$2,475	\$2,621	2023
Trails Of Mississippi Inc	MS	\$82,843	Executive Director	\$63,175	\$69,362	2023
Conservation Collective	NC	\$82,427	Executive Director	\$24,125	\$23,869	2024
Muskingum Watershed Conservancy	OH	\$100,994	Executive Director	\$51,704	\$52,436	2024
Lake Erie Islands Historical Society	OH	\$101,154	Board Member	\$12,578	\$12,756	2024
The Wildwood Conservation Foundation	CA	\$101,327	Executive Dir.	\$12,000	\$9,922	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WI cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to WI cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT	101 organizations. Compensation range \$515–\$175,725; filing years 2023–2025.
SIZE BASIS	Matched on total revenue (\$91,639); for reference, expenses \$114,827 and assets \$814,120.
ROLE MATCH	Matthew Rupnik, reported title " <i>DIRECTOR</i> ", benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 9 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	30 th
Total compensation (D + F), as reported (no adjustments)	27 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	28 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Matthew Rupnik) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 101 similarly situated organizations (Same NTEE major group (C), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$21,600 is reasonable (approximately the 30th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.